

## **103 KAR 25:060. Temporary and transient vendors.**

RELATES TO: KRS 139.010, 139.550

STATUTORY AUTHORITY: KRS 131.130 (1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to temporary and transient vendors.

Section 1. Persons not regularly engaged in selling at retail and not having a permanent place of business, but who are temporarily engaged in selling from trucks, portable roadside stands, concessionaires at fairs, circuses, carnivals, and the like, shall report and remit the tax on a nonpermit basis, and shall obtain a retail sales tax registration from the Department of Revenue.

Section 2. Persons having no fixed place of business and not selling from a vehicle shall procure a registration in the county in which they make sales of tangible personal property. The application for such registration shall set forth an established residence or permanent mailing address to which all communications from the department shall be addressed.

Section 3. Persons with no fixed place of business and selling from vehicles shall procure a registration for each vehicle. Such registration shall cover all sales made from the vehicle in any county in the state. The application for such registration shall set forth a residence or permanent mailing address in this state to which all communications from the department may be sent.

Section 4. Persons coming within the provisions of this administrative regulation may be required to post a bond if, in the judgment of the department, it is deemed necessary or advisable to secure the collection of the tax. A cash bond or a surety bond is acceptable. The amount and type of the bond shall be determined by the department. The tax may be prepaid in lieu of filing said bond. The bond shall be filed with the department prior to the issuance of the registration and engaging in business within this state.

Section 5. The sales tax return shall be filed and the tax due shall be paid to either a Department of Revenue field office or representative. The due date for the filing of the sales tax return is the expiration date shown on the taxpayer's retail sales tax registration or the date when selling at the designated location is completed, whichever is the earlier. In those cases where the sales of tangible personal property are of more than one (1) month's duration, the tax shall be reported and remitted to the department at the end of each month. (SU-87; 1 Ky.R. 228; eff. 1-8-1975; Tam eff. 5-20-2009; TAm eff. 6-22-2016.)